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5. The influence of atmospheric pressure on human life varies in different seasons.

6. No condition of the air is so dangerous to life as dry cold. On the contrary, humid cold has the greatest tendency to support life.

7. Of all the seasons of the year, the winter gives rise to the greatest number of cases of inflammatory diseases, while in the spring they are most fatal, especially cases of pneumonia.

8. Cold winters, and warm springs, summers, and autumns, increase the danger and fatality attendant on inflammation attacking the brain and respiratory organs; and *vice versâ*.

9. The maximum mortality from phthisis, occurs in spring; and after this season, in winter. The minimum mortality from this disease occurs in autumn and summer.

10. Variations in the state of the atmosphere appear to exert but little influence upon the relative number of deaths from phthisis.

11. Nervous fever is most frequent and fatal, in autumn; it is least frequent and fatal in spring.

12. The influence of the weather and seasons upon health vary with the different periods of life.

13. This influence is most marked in the ages of infancy and puberty, but it is least marked in the first septennial period of existence.

14. From the twentieth year upward, the winter is most dangerous, and the summer the most favourable season to life and health; and the older the individual, the more striking is this difference.

*On the Immediate Effect produced on the Revenue by the Remission or Increase of Taxes.* Communicated by DR. GUY.

In considering the expediency of financial changes, three questions offer themselves for solution:—

1. If a given tax be reduced by a given amount, after how many years may the revenue from that source be expected to recover itself?

2. What will be the state of the revenue in the year following any given reduction or remission of taxes?

3. What will be the state of the revenue in the year following any given increase of taxation?

It is obvious that these questions do not admit of any precise answer; nevertheless, it may not be uninteresting or unimportant to inquire what light experience is capable of throwing upon them. It will be convenient to take the last two questions first, as being the most easy of illustration, the first question being reserved for a future opportunity.

The scope of this communication, then, is very limited. It does not extend beyond the placing, in a convenient tabular form, of the

several numerical data which display the immediate effect on the revenue of the remission or increase of taxes, during the thirty-seven years from 1814 to 1850, inclusive. The figures are taken in part from Porter's Progress of the Nation, and in part from Mr. Cardwell's Parliamentary Return headed "Public Income and Expenditure, &c.," dated March 16, 1852. Mr. Porter's work has supplied the facts previous to the year 1822; for the remainder, I am indebted to the report in question.

Some of the columns of the table may require a few words of explanation. In the column headed "Increase or Decrease," the signs + and - have their usual signification, the first indicating that the revenue has been increased, the last that it has been diminished, by the amounts to which the signs are respectively attached. The figures in the column headed "Excess of Taxes reduced or repealed," are obtained by a simple process of subtraction. The asterisk indicates that the taxes increased or newly imposed exceed the taxes reduced or repealed. The mark (+) distinguishes the years in which taxes were newly imposed or increased, or taxes were reduced or repealed, without any countervailing reduction or augmentation. The column headed "Revenue restored, and surplus of," is merely a repetition, for the sake of distinctness and easy reference, of the figures to which the sign + is attached in the column headed "Increase or Decrease." The asterisk, in this as in the last column, distinguishes those years in which the taxes, increased or newly imposed, exceed the reduced or repealed taxes. In the column headed "Revenue partially restored to the extent of," the amounts are obtained by subtracting the figures representing the falling-off in the revenue from those which embody the amount of the reduction. The difference represents the extent to which the revenue has been restored. The figures in the last column are obtained by subtracting the excess of taxes reduced or repealed from the figures which represent the falling-off in the revenue; or, in the case of the figures distinguished by the asterisk, the excess of taxes increased or newly imposed less the increase in the revenue.

In the thirty-seven years comprised in the table, reductions of taxation, in excess of taxes increased or newly imposed, have taken place to the extent of upwards of forty millions sterling. In thirty-one out of these thirty-seven years, the taxes reduced or repealed have exceeded the taxes increased or newly imposed, or taxes have been reduced or repealed without any such drawback. In the remaining six years, the opposite state of things prevailed.

By a reference to the last three columns of the table, it will be seen that the thirty-one years admit of being grouped as follows:—

- |   |           |
|---|-----------|
| 1. Revenue restored, with further increase.....       | 10 years. |
| 2. Revenue partially restored .....                   | 8 "       |
| 3. Revenue not restored, and further falling off..... | 13 "      |

Total.....	31 "
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Revenue wholly or partially restored.....	18 "
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In the six years in which the taxes increased or newly imposed exceeded those reduced or repealed, the results were as follows:—

1. Amount of additional taxes realised, with further addition....	4 years.
2. Amount partially realised .....	2 „
Total.....	6 „

The following are a few illustrations of the most remarkable direct results of a remission of duties, as shown in the last three columns of the table.

1. *Revenue restored, and further increase.*

- a. In the year 1823, the taxes reduced or repealed exceeded those increased or newly imposed by 4,090,893*l*. Nevertheless, the ordinary revenue in the following year (1824) exceeded that of the year 1823 by 693,642*l*.; so that the gain to the nation was 4,784,535*l*.
- b. In the year 1845, the taxes reduced or repealed exceeded those increased or newly imposed by 4,522,586*l*. Nevertheless, the ordinary revenue in the following year (1846) exceeded the revenue in the year 1845 by 1,231,084*l*.; so that the gain to the nation was 5,753,670*l*.

2. *Revenue partially restored.*

- a. In the year 1816, the taxes reduced or repealed exceeded those increased or newly imposed by 17,172,307*l*. In the following year, the revenue had fallen off 10,331,998*l*.; so that the loss sustained by the revenue fell short of the amount remitted by 6,840,309*l*.
- b. In the year 1824, the taxes reduced or repealed exceeded those increased or newly imposed by 1,744,633*l*. But in the following year, the revenue fell off only 136,628*l*. The nation, therefore, gained by the transaction 1,608,005*l*.
- c. In the year 1826, the taxes reduced or repealed exceeded those increased or newly imposed by 1,670,329*l*. But the revenue in the following year fell off only 43,909*l*. The gain to the nation, therefore, was 1,626,420*l*.

The three years 1848, 1849, and 1850, all belong to this category. In 1848, taxes were repealed or reduced to the amount of 578,896*l*.; but of this amount no less than 467,326*l*. were made good in the following year by the increase of other branches of the revenue. In 1849, the taxes repealed or reduced amounted to 384,584*l*., of which 250,957*l*. were made good in the following year; and in 1850, the taxes reduced or repealed being 1,307,073*l*., no less than 799,485*l*. were replaced by increased returns from other sources.

3. *Revenue not restored, and further deficiency.*

- a. In 1815, the taxes reduced or repealed in excess of those increased or newly imposed amounted to 45,977*l*. In 1816, not only was this sum not made good, but the revenue was further diminished to the amount of 9,993,764*l*.
- b. In 1818, the taxes reduced or repealed, in excess of those increased or newly imposed, amounted to 8,148*l*. In 1819, this sum was

not only not restored, but the revenue sustained a further deficiency of 1,176,852*l*.

- c. In 1836, the taxes reduced or repealed, in excess of those increased or newly imposed, amounted to 943,980*l*. In 1837, this sum was not only not restored, but there was a further deficit in the revenue of 1,448,010*l*.
- d. In 1844, the taxes reduced or repealed amounted to 426,069*l*. In 1845, this sum was not only not made good, but there was a further deficit in the revenue of 1,171,885*l*.

Out of the six instances in which the taxes increased or newly imposed exceeded those reduced or remitted, the two following are given as illustrations.

1. *Amount realized, with further addition.*

In 1842, the excess of taxes newly imposed exceeded those remitted or reduced by 4,026,952*l*. In the following year, this addition to the revenue was realized, with an addition of 342,136*l*.

2. *Amount not fully realized.*

In 1819, the excess of taxes newly imposed was 2,832,818*l*. Of this sum, only 1,763,649*l*. was realized in the following year, being less than the addition, by 1,069,169*l*.

The following summary is interesting :—

In the ten years in which the taxes reduced or repealed exceeded the taxes increased or newly imposed, the total of the taxes remitted or reduced, in excess of those increased or newly imposed, was 12,603,558*l*. In the years immediately following these ten years respectively, the revenue had not only recovered itself, but showed a further surplus, amounting in the aggregate to 14,099,694*l*. The gain to the nation in these ten years was, therefore, no less than 26,703,252*l*.

In the eight years in which the taxes reduced or repealed also exceeded those increased or newly imposed, but the revenue in the years following the eight years respectively was not completely restored, the total of taxes repealed or reduced, in excess of those increased or newly imposed, was 27,914,102*l*., of which 13,666,983*l*. was replaced; so that the nation gained the sum of 14,247,119*l*. at the expense of the revenue.

In the thirteen years in which the taxes reduced or repealed also exceeded those increased or newly imposed; but the revenue in the years respectively following such remission of duties was not only not restored, but a further deficit took place, the total of taxes reduced or repealed in excess of those increased or newly imposed amounted to 9,184,753*l*., which taxes were not only not made good, but a further deficiency to the amount of 18,197,223*l*. occurred, making together a total loss to the nation of 27,381,976*l*.

In the four years in which the taxes increased, or newly imposed, exceeded those reduced or remitted, and in which the amount of the additional taxation was realised, with a further increase, the additional

taxation amounted to 4,026,952*l.*, and the further increase of revenue to 2,604,919*l.*, so that the financial operation of those years proved eminently successful.

In the two years in which the taxes increased, or newly imposed, also exceeded those reduced or remitted, but in which the amount of the new taxes was not fully realised, the additional taxation amounted to 8,865,088*l.*, out of which sum only 2,329,607*l.* was realised.

Year.	Ordinary Revenue.	Ordinary Revenue in the year following.	Increase or Decrease.	Excess of Taxes Reduced or Repealed.	Revenue Restored, and Surplus of	Revenue Partially Restored, to the extent of	Revenue not Restored, and further Deficiency of
	£	£	£	£	£	£	£
1814....	70,103,344	71,372,575	+ 1,269,231	644,142	1,269,231	....	....
1815....	71,372,575	61,332,834	— 10,039,741	45,977	....	....	9,993,764
1816....	61,332,834	51,000,836	— 10,331,998	17,172,307	....	6,840,309	....
1817....	51,000,836	53,001,797	+ 2,000,961	28,504	2,000,961	....	....
1818....	53,001,797	51,816,797	— 1,185,000	8,148	....	....	1,176,852
1819....	51,816,797	53,580,446	+ 1,763,649	2,832,818*	....	....	1,069,169*
1820....	53,580,446	54,477,641	+ 897,195	115,602*	781,593*	....	....
1821....	54,477,641	53,652,473	— 825,168	425,467	....	....	399,701
1822....	53,652,473	51,508,376	— 2,144,097	2,123,963†	....	....	20,134
1823....	51,508,376	52,202,018	+ 693,642	4,090,893	693,642	....	....
1824....	52,202,018	52,065,390	— 136,628	1,744,633	....	1,608,005	....
1825....	52,065,390	49,625,485	— 2,439,905	3,256,869	....	816,964	....
1826....	49,625,485	49,581,576	— 43,909	1,670,329	....	1,626,420	....
1827....	49,581,576	51,665,077	+ 2,083,501	60,278	2,083,501	....	....
1828....	51,665,077	50,428,275	— 1,236,802	35,279	....	....	1,201,523
1829....	50,428,275	49,889,994	— 538,281	115,450†	....	....	422,831
1830....	49,889,994	46,293,646	— 3,596,348	3,292,630	....	....	303,718
1831....	46,293,646	46,833,796	+ 540,150	930,071	540,150	....	....
1832....	46,833,796	46,170,600	— 663,196	540,290	....	....	122,906
1833....	46,170,600	46,425,263	+ 254,663	1,460,043†	254,663	....	....
1834....	46,425,263	45,893,369	— 531,894	1,789,411	....	1,257,517	....
1835....	45,893,369	48,591,180	+ 2,697,811	157,377	2,697,811	....	....
1836....	48,591,180	46,199,190	— 2,391,990	943,980†	....	....	1,448,010
1837....	46,199,190	47,104,745	+ 905,555	396*	905,159*	....	....
1838....	47,104,745	47,688,910	+ 584,165	8,134*	576,031*	....	....
1839....	47,688,910	47,351,563	— 337,347	56,308†	....	....	281,039
1840....	47,351,563	47,917,521	+ 565,958	1,032,270*	....	....	466,312*
1841....	47,917,521	46,700,890	— 1,216,631	21,382†	....	....	1,195,249
1842....	46,700,890	51,069,978	+ 4,369,088	4,026,952*	342,136*	....	....
1843....	51,069,978	53,317,092	+ 2,247,114	366,453†	2,247,114	....	....
1844....	53,317,092	51,719,118	— 1,597,974	426,089†	....	....	1,171,885
1845....	51,719,118	52,950,202	+ 1,231,084	4,522,586	1,231,084	....	....
1846....	52,950,202	51,340,801	— 1,609,401	1,149,790	....	....	459,611
1847....	51,340,801	52,422,338	+ 1,081,537	343,211†	1,081,537	....	....
1848....	52,422,338	52,310,768	— 111,570	578,896†	....	467,326	....
1849....	52,310,768	52,177,141	— 133,627	384,584†	....	250,957	....
1850....	52,177,141	51,669,553	— 507,588	1,307,073†	....	799,485	....